



# Punjab Government Gazette

## EXTRAORDINARY

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (REMOVAL OF  
DIFFICULTIES) ORDER, 2022**

**No. S.O. 51/P.A.5/2017/S.172/2022.**— Whereas, certain difficulties have arisen in giving effect to the provisions of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, namely:-

1. (1) This Order may be called the Punjab Goods and Services Tax (Removal of Difficulties) Order, 2022.  
(2) This order shall be deemed to have come into force on and with effect from the 13th day of October, 2017.
2. For the removal of difficulties,-
  - (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein;
  - (ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (SECOND  
REMOVAL OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 52/P.A.5/2017/S.172/2022.**— WHEREAS, sub-section (4) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
- (ii) the registered persons could not rectify the error or omission in terms of

provisions of sub-section (3) of section 37 within the stipulated time, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub- section (4) of section 16 and sub-section (3) of section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:-

1. (1) Short title—This Order may be called the Punjab Goods and Services Tax (Second Removal of Difficulties) Order, 2022.
- (2) This order shall be deemed to have come into force on and with effect from the 31st December, 2018.
2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”.

3. In sub-section, (3) of section 37 of the said Act, after the existing proviso, the following, proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub- section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (THIRD REMOVAL  
OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 53/P.A.5/2017/S.172/2022.**-Whereas, clause (c) of sub-section (3) of section 31 the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:—

1. (1) Short title.—This Order may be called the Punjab Goods and Services Tax (Third Removal of Difficulties) Order, 2022.
- (2) This order shall be deemed to have come into force on and with effect from 8th March, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub- section (3) of section 31 of the said Act shall apply to a person paying tax under Notification No. S.O.32/P.A.5/ 2017/Ss. 9, 11 and 16/2019, dated the 8th April, 2019 of the Department of Excise and Taxation, published in the Punjab Government Gazette (Extraordinary) dated the 11th April, 2019.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (FOURTH  
REMOVAL OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 54/P.A.5/2017/S.172/2022.**—WHEREAS, sub-section (2) of section 29 of the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) provides for cancellation of registration, by proper officer in situations described in clause (a) to clause (e) as under: -

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the said Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under: -

- .....
- (c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or
  - (d) by making it available on the common portal; or
- .....

AND WHEREAS, sub-section (1) of section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

AND WHEREAS, sub-section (1) of section 107 of the said Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the said Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the said Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the said Act, the period for filing appeal under section (1) of section 107 of the said Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the said Act has elapsed; the registered persons whose registration have been cancelled under sub-section (2) of section 29 of the said Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the said Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely: —

1. (1) Short title.—This Order may be called the Punjab Goods and Services Tax (Fourth Removal of Difficulties) Order, 2022.
  - (2) This order shall be deemed to have come into force on and with effect from the 23rd April, 2019.
2. In sub-section (1) of section 30 of the said Act, the following proviso

shall be inserted, namely: -

“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31st March,2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22nd July,2019.”.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

2598/6-2022/Pb. Govt. Press, S.A.S. Nagar

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (FIFTH REMOVAL  
OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 55/P.A.5/2017/S.172/2022.-** WHEREAS, sub-section (1) of section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:—

1. (1) Short title.—This Order may be called the Punjab Goods and Services Tax (Fifth Removal of Difficulties) Order, 2022.  
(2) This order shall be deemed to have come into force on and with effect from the 26th August, 2019.
2. In section 44 of the Punjab Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st August, 2019”, the figures, letters and word “30th November, 2019” shall be substituted.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (SIXTH REMOVAL  
OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 56/P.A.5/2017/S.172/2022.**—WHEREAS, sub-section (1) of section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:—

1. (1) Short title.—This Order may be called the Punjab Goods and Services Tax (Sixth Removal of Difficulties) Order, 2022.  
(2) This order shall be deemed to have come into force on and with effect from **the 14th November, 2019.**
2. For the Explanation in section 44 of the Punjab Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely:—  
*“Explanation.-* For the purposes of this section, it is hereby declared that the

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annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020. ”.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

*2598/6-2022/Pb. Govt. Press, S.A.S. Nagar*

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (SEVENTH  
REMOVAL OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 57/P.A.5/2017/S.172/2022.**—WHEREAS, sub-section (1) of section 112 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), (hereafter in this Order referred to as the said Act) provides that any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the Central Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal;

AND WHEREAS, sub-section (3) of section 112 of the said Act provides that the Commissioner may, on his own motion, or upon request from the Commissioner of Central tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the Central Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order;

AND WHEREAS, section 109 of the said Act provides for the constitution of the Goods and Services Tax Appellate Tribunal and Benches thereof;

AND WHEREAS, for the purpose of filing the appeal or application as referred to in sub-section (1) or sub-section (3) of section 112 of the said Act, as the case may be, the Appellate Tribunal and its Benches are yet to be constituted in many States and Union territories under section 109 of the said Act as a result whereof, the said appeal or application could not be filed within the time limit specified in the said sub-sections, and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, and all other powers enabling him in this behalf, the Governor Of Punjab, on recommendations of the Council, hereby is pleased to make the following Order, to remove the difficulties, namely:—

1. (1) Short title.—This Order may be called the Punjab Goods and Services Tax (Seventh Removal of Difficulties) Order, 2022.  
(2) This order shall be deemed to have come into force on and with effect from **the 03rd December, 2019.**
2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating,-
  - (a) the “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal” in sub-section (1) of section 112, the start of the three months period shall be considered to be the later of the following dates:-
    - (i) date of communication of order; or
    - (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office;
  - (b) the “six months from the date on which the said order has been passed” in sub-section (3) of section 112, the start of the six months period shall be considered to be the later of the following dates:-
    - (i) date of communication of order; or
    - (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.

K.A.P SINHA,  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 22nd June, 2022

**THE PUNJAB GOODS AND SERVICES TAX (EIGHTH  
REMOVAL OF DIFFICULTIES) ORDER, 2022**

**No. S.O. 58/P.A.5/2017/S.172/2022.-** WHEREAS, sub-section (2) of section 29 of the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) provides for cancellation of registration by proper officer in situations described in clauses (a) to (e) as under: -

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the said Act provides for service of notice (opportunity of being heard); clauses (c) and (d) of said sub-section are as under: -

.....

- (c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or
  - (d) by making it available on the common portal; or
- .....;

AND WHEREAS, sub-section (1) of section 30 of the said Act provides for application for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order;

AND WHEREAS, sub-section (1) of section 107 of the said Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the said Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month;

AND WHEREAS, a large number of registrations have been cancelled under sub- section (2) of section 29 of the said Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and the period of thirty days provided for application for revocation of cancellation order in sub-section (1) of section 30 of the said Act, the period for filing appeal under section (1) of section 107 of the said Act and also the period of condoning the delay provided in sub-section (4) of section 107 of the said Act has elapsed; the registered persons whose registration have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration; the said Act being a new Act, these taxpayers could not apply for revocation of cancellation within the specified time period of thirty days from the date of service of the cancellation order, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the said Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely: —

1. **(1) Short title.**- This Order may be called the Punjab Goods and Services Tax (Eighth Removal of Difficulties) Order, 2022.
  - (2) This order shall be deemed to have come into force on and with effect from the 25th June, 2020.
2. For the removal of difficulties, it is hereby clarified that for the purpose

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of calculating the period of thirty days for filing application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and where cancellation order was passed up to 12th June, 2020, the later of the following dates shall be considered:-

- (a) date of service of the said cancellation order; or
- (b) 31st day of August, 2020.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

2598/6-2022/Pb. Govt. Press, S.A.S. Nagar

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-1-BRANCH)

**NOTIFICATION**

The 24th June, 2022

**No. S.O. 59/P.A.1/1914/S.9/2022.**- In supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 25/ P.A.1/ 1914/S.9/2020, dated the 4th August, 2020, and in exercise of the powers conferred by section 9 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), the Governor of Punjab is pleased to appoint Sh. Varun Roojam, I.A.S., to be the Excise Commissioner, **on and with effect from the date, he assumed the charge as such** and vest him with all powers except powers under section 15 conferred on the Financial Commissioner by the said Act.

**K.A.P SINHA,**  
Additional Chief Secretary (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

2598/6-2022/Pb. Govt. Press, S.A.S. Nagar